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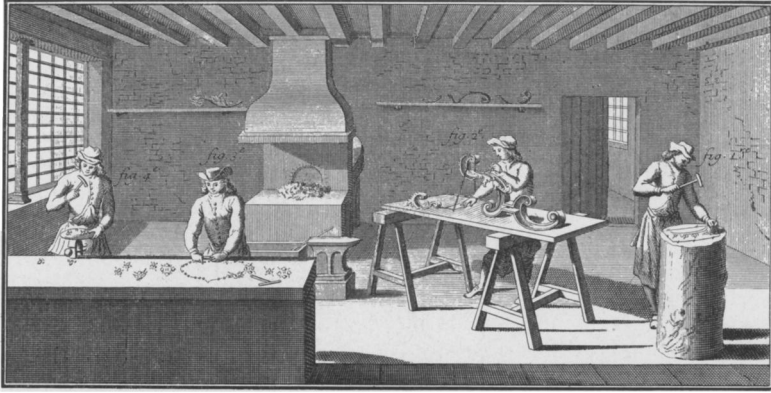
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## WHY ART SHOULD NOT BE TAXED<sup>1</sup>

ART is no more a luxury than education is a luxury, or than religion is a luxury, or than science is a luxury.

As education and science are not taxed, and should not be taxed, for it would be monstrous to tax them, so art should not be taxed. To tax art is in effect to tax institutions engaged in educational work. Art knows no country and its cultivation should be as free as can possibly be made.

The art of every age is the flowering of all the scientific and all the philosophical thought of its own day and time. It quickens vitality and intensifies the love of beauty and the love of country and increases the joy of life.

John Ruskin and William Morris did more perhaps than any men of their time to bring art to the people and to promote art made by the people and for the people, as a joy to the maker and to the user, and it was William Morris who said: "I do not want art for a few, any more than education for a few, or freedom for a few."

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Morris regretted the passing of the days when art was everywhere in life, when nearly everything that was used and seen was the work of men's hands and was a joy in the making and a joy to the user.

<sup>1</sup> Extract from the recent brief of Hon. John Quinn before the Ways and Means Committee opposing any tax on art.

But the steam engine and electricity and machines and inventions have changed life. Today it is the artist and the craftsman who stand between the harshness and the crudeness of machines and a fine life. Art is needed more now than in the middle ages before the steam engine was invented, when nearly all workmen were artists.

The idea that either a tariff on art or a tax on art sales can be justified as a tax on luxuries is based on the assumption that education in the highest sense is a luxury that should be penalized.

In all matters of taxation the question should be, not merely how many dollars are involved *but the nature of the occupation proposed to be taxed.*

Hundreds of millions of dollars a year are expended in this country on education and science. Yet it would be a monstrous and barbarous thing to tax education and science; or to compel our universities and colleges and scientific institutions to deduct a tax from the salaries of their teachers, professors and investigators. It would be a barbarous thing because it would be a tax upon science, a tax upon culture, a tax upon civilization.

So, too, a tax might be imposed upon religion. The amount spent upon religion of all denominations in this country every year is very large. Much of that money is contributed by rich men. A tax upon the moneys devoted to religion would yield a large revenue, but it would not be civilized. It would be a tax upon religion

itself, which, like a tax upon science and art, would be an uncivilized tax.

All public opinion, whether it be of educators, artists or art lovers or those interested in our art museums, is opposed to any tax on art, and especially to any tax on sales of their own art by living artists themselves.

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President Charles W. Eliot of Harvard University said, "A tax on works of art is a tax on the education and development of the sense of beauty and of the enjoyment of the beautiful.

"The appreciation of the beautiful is a rich source of public happiness, and the ultimate object of all government is to promote public happiness; therefore a tax on works of art violates the fundamental principles of a democracy which believes in universal education, and in all other means of increasing mental and bodily efficiency, and the resulting public and individual enjoyments."

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As a nation our artistic soil is rather thin. It needs enrichment from the work of the great artists of the past and from the work of modern and living artists. It was a great writer and a great American, the late Henry James, who in his book *The American Scene* said:

"It is of extreme interest to be reminded at many a turn . . . that it takes an endless amount of history to make even a little tradition, and an endless amount of tradition to make even a little taste, and an endless amount of taste, by the same token, to make even a little

tranquility"—and, I may add, to accomplish the miracle of art.

We have history. While this brief is being printed our soldiers are making history—glorious history. We have traditions. But we need more taste. Art develops taste. Education lays the foundation. A man may be a trained scientist or investigator or economist and yet may be wholly lacking in taste and real culture. Art not only develops taste but it gives joy and a meaning to life.

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Art in the end would pay for itself as a necessary. France sells millions of dollars' worth annually not merely of art but of other works to the rest of the world, mainly because the artistic instinct and the art spirit has been fostered in France for generations. The French people have the artistic instinct and the art-sense, and their products are finer and better than those of people without taste and without the art-sense, and therefore are bought by other nations. That principle is not limited to pictures that one sees on the walls of the museums or to examples of sculpture that one sees in art galleries. It enters into almost everything that is worth having in life. Taste and the art-sense are important in everything where form, design, color, modeling or decoration enters.

If we want to compete with the rest of the world in the finer grades of products, if we want to raise the standard of our export products so that they can compete with the works of France, England, Italy, and other countries, where art is fostered and not taxed, it will be wise for us not to tax the sales of works of art.